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Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Fouad **Rajeh** (Saudi Arabia)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 124 appears in the report of the Committee contained in document A/58/432.

2. The Fifth Committee resumed its consideration of the item at its 5th, 6th and 29th meetings, on 14 and 15 October and 18 December 2003. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/58/SR.5, 6 and 29).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Report of the Committee on Contributions;[1]

(b) Report of the Secretary-General on multi-year payment plans (A/58/63);

(c) Note by the Secretary-General on the outstanding assessed contributions of the former Yugoslavia (A/58/189);

(d) Letter dated 27 December 2001 from the Secretary-General addressed to the President of the General Assembly (A/56/767);

(e) Letter dated 15 September 2003 from the Secretary-General to the President of the General Assembly (A/58/360);

(f) Letter dated 18 September 2003 from the Secretary-General to the President of the General Assembly (A/58/360/Add.1);

[1] *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 11* (A/58/11).

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(g) Letter dated 18 September 2003 from the Secretary-General to the President of the General Assembly (A/58/360/Add.2);

(h) Letter dated 1 October 2003 from the Permanent Representative of Morocco to the United Nations addressed to the Secretary-General (A/58/413);

(i) Letter dated 16 October 2003 from the Secretary-General to the President of the General Assembly (A/58/440).

II. Consideration of draft resolution A/C.5/58/L.44

4. At the 29th meeting, on 18 December, the representative of Sweden, coordinator of the informal consultations on this item, introduced, on behalf of the Chairman, a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/58/L.44).

5. At the same meeting, the Committee adopted draft resolution A/C.5/58/L.44 without a vote (see para. 7).

6. After the adoption of the draft resolution, statements in explanation of position were made by the representatives of Argentina, Jamaica, the Libyan Arab Jamahiriya, Lebanon, Italy (on behalf of the States Members of the United Nations that are members of the European Union) and Cuba.

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling its resolutions 43/223 B of 21 December 1988, 46/221 B of 20 December 1991, 55/5 B, C and D of 23 December 2000, 57/4 B of 20 December 2002 and 57/4 C of 15 April 2003,

Having considered the report of the Committee on Contributions on the work of its sixty-third session,[1]

Having also considered the reports of the Secretary-General on multi-year payment plans[2] and on the outstanding assessed contributions of the former Yugoslavia,[3] as well as the letter dated 27 December 2001 from the Secretary-General addressed to the President of the General Assembly,[4]

Reaffirming the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations,

Reaffirming also the fundamental principle that the expenses of the Organization should be apportioned among Member States broadly according to capacity to pay,

1. *Reaffirms* its earlier decision in its resolution 55/5 B that the elements of the scale outlined in paragraph 1 of that resolution will be fixed until 2006;

2. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for the years 2004, 2005 and 2006 shall be as follows:

Member State	*Percentage*
Afghanistan	0.002
Albania	0.005
Algeria	0.076
Andorra	0.005
Angola	0.001
Antigua and Barbuda	0.003
Argentina	0.956
Armenia	0.002

[1] *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 11* (A/58/11).
[2] A/58/63.
[3] A/58/189.
[4] A/56/767.

Member State	*Percentage*
Australia	1.592
Austria	0.859
Azerbaijan	0.005
Bahamas	0.013
Bahrain	0.030
Bangladesh	0.010
Barbados	0.010
Belarus	0.018
Belgium	1.069
Belize	0.001
Benin	0.002
Bhutan	0.001
Bolivia	0.009
Bosnia and Herzegovina	0.003
Botswana	0.012
Brazil	1.523
Brunei Darussalam	0.034
Bulgaria	0.017
Burkina Faso	0.002
Burundi	0.001
Cambodia	0.002
Cameroon	0.008
Canada	2.813
Cape Verde	0.001
Central African Republic	0.001
Chad	0.001
Chile	0.223
China	2.053
Colombia	0.155
Comoros	0.001
Congo	0.001
Costa Rica	0.030
Côte d'Ivoire	0.010
Croatia	0.037
Cuba	0.043
Cyprus	0.039
Czech Republic	0.183
Democratic People's Republic of Korea	0.010
Democratic Republic of the Congo	0.003
Denmark	0.718

Member State	*Percentage*
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.035
Ecuador	0.019
Egypt	0.120
El Salvador	0.022
Equatorial Guinea	0.002
Eritrea	0.001
Estonia	0.012
Ethiopia	0.004
Fiji	0.004
Finland	0.533
France	6.030
Gabon	0.009
Gambia	0.001
Georgia	0.003
Germany	8.662
Ghana	0.004
Greece	0.530
Grenada	0.001
Guatemala	0.030
Guinea	0.003
Guinea-Bissau	0.001
Guyana	0.001
Haiti	0.003
Honduras	0.005
Hungary	0.126
Iceland	0.034
India	0.421
Indonesia	0.142
Iran (Islamic Republic of)	0.157
Iraq	0.016
Ireland	0.350
Israel	0.467
Italy	4.885
Jamaica	0.008
Japan	19.468
Jordan	0.011
Kazakhstan	0.025
Kenya	0.009

Member State	*Percentage*
Kiribati	0.001
Kuwait	0.162
Kyrgyzstan	0.001
Lao People's Democratic Republic	0.001
Latvia	0.015
Lebanon	0.024
Lesotho	0.001
Liberia	0.001
Libyan Arab Jamahiriya	0.132
Liechtenstein	0.005
Lithuania	0.024
Luxembourg	0.077
Madagascar	0.003
Malawi	0.001
Malaysia	0.203
Maldives	0.001
Mali	0.002
Malta	0.014
Marshall Islands	0.001
Mauritania	0.001
Mauritius	0.011
Mexico	1.883
Micronesia (Federated States of)	0.001
Monaco	0.003
Mongolia	0.001
Morocco	0.047
Mozambique	0.001
Myanmar	0.010
Namibia	0.006
Nauru	0.001
Nepal	0.004
Netherlands	1.690
New Zealand	0.221
Nicaragua	0.001
Niger	0.001
Nigeria	0.042
Norway	0.679
Oman	0.070
Pakistan	0.055
Palau	0.001

Member State	*Percentage*
Panama	0.019
Papua New Guinea	0.003
Paraguay	0.012
Peru	0.092
Philippines	0.095
Poland	0.461
Portugal	0.470
Qatar	0.064
Republic of Korea	1.796
Republic of Moldova	0.001
Romania	0.060
Russian Federation	1.100
Rwanda	0.001
Saint Kitts and Nevis	0.001
Saint Lucia	0.002
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.003
Sao Tome and Principe	0.001
Saudi Arabia	0.713
Senegal	0.005
Serbia and Montenegro	0.019
Seychelles	0.002
Sierra Leone	0.001
Singapore	0.388
Slovakia	0.051
Slovenia	0.082
Solomon Islands	0.001
Somalia	0.001
South Africa	0.292
Spain	2.520
Sri Lanka	0.017
Sudan	0.008
Suriname	0.001
Swaziland	0.002
Sweden	0.998
Switzerland	1.197
Syrian Arab Republic	0.038
Tajikistan	0.001
Thailand	0.209

Member State	*Percentage*
The Former Yugoslav Republic of Macedonia	0.006
Timor-Leste	0.001
Togo	0.001
Tonga	0.001
Trinidad and Tobago	0.022
Tunisia	0.032
Turkey	0.372
Turkmenistan	0.005
Tuvalu	0.001
Uganda	0.006
Ukraine	0.039
United Arab Emirates	0.235
United Kingdom of Great Britain and Northern Ireland	6.127
United Republic of Tanzania	0.006
United States of America	22.000
Uruguay	0.048
Uzbekistan	0.014
Vanuatu	0.001
Venezuela	0.171
Viet Nam	0.021
Yemen	0.006
Zambia	0.002
Zimbabwe	0.007
Total	**100.000**

3. *Also resolves* that:

(a) Notwithstanding the terms of financial regulation 3.9, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2004, 2005 and 2006 in currencies other than United States dollars;

(b) In accordance with financial regulation 3.8, the Holy See, which is not a Member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2004, 2005 and 2006 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution 44/197 B of 21 December 1989;

4. *Notes* that the application of the current methodology, as set out above, leads to substantial increases in the rate of assessment of some Member States, including developing countries;

5. *Emphasizes* the need for future scales of assessments to reflect the principle that the expenses of the Organization should be apportioned broadly according to capacity to pay;

6. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to continue to review the methodology of future scales of assessments based on the principle that the expenses of the Organization should be apportioned broadly according to capacity to pay;

7. *Recalls* paragraph 7 of its resolution 54/237 D of 7 April 2000, and requests the Committee on Contributions to continue its consideration of possible systematic criteria for deciding when market exchange rates should be replaced with price-adjusted rates of exchange or other appropriate conversion rates for the purposes of preparing the scale of assessments, taking into account the relevant provisions of resolution 46/221 B, and to report thereon to the General Assembly at its fifty-ninth session;

8. *Requests* the Committee on Contributions to continue to make a thorough analysis of the revised method of calculating price-adjusted rates of exchange and to report thereon to the General Assembly at its fifty-ninth session;

9. *Recalls* paragraph 1 of its resolution 48/223 C of 23 December 1993, and reaffirms that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

10. *Takes note* of the report of the Secretary-General on multi-year payment plans;[2]

11. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions;

12. *Reaffirms* paragraph 1 of resolution 57/4 B;

13. *Notes* the decision of the Committee on Contributions, contained in paragraph 130 of its report,[1] to consider further at its sixty-fourth session the question of measures to encourage the payment of arrears and to report thereon to the General Assembly at its fifty-ninth session;

14. *Endorses* the preliminary observations of the Committee on Contributions concerning criteria for ad hoc adjustments of the rates of assessment, contained in paragraphs 45 and 47 of its report;[1]

15. *Notes* the Committee's decision to consider the question further at its sixty-fourth session, and requests the Committee to report thereon to the Assembly at its fifty-ninth session;

16. *Reaffirms* paragraph 4 of its resolution 57/4 B, and urges the Committee on Contributions to expedite its work on the criteria regarding ad hoc adjustments of the rates of assessment;

17. *Endorses* the recommendations of the Committee on Contributions contained in paragraph 122 of its report;[1]

18. *Decides* to defer to its fifty-ninth session consideration of the question of the outstanding assessed contributions of the former Yugoslavia.